

Amendment No. 1 to SB1234

Watson
Signature of Sponsor

AMEND Senate Bill No. 1234

House Bill No. 487*

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-6-212(a)(1), is amended by adding the following at the end of the subdivision:

provided, that personal training is not specifically taxable and therefore any dues or fees paid for individual or group personal training are not subject to the tax imposed by this chapter, including any dues or fees howsoever paid by a person to any enterprise, however created, primarily operating on a scheduled lesson or hourly basis for the purpose of teaching or enjoying physical skills, physical activities, or sports such as gymnastics, yoga, dance, aerobics, direct high intensity interval training, or other similar activities, even though such activities may involve the use of free weights or exercise machines within the enterprise's facilities but only where the person's access to said weights and machines is under the supervision of at least one (1) full-time certified personal trainer during the individual or group scheduled lesson or hourly training session;

SECTION 2. This act shall take effect upon becoming law, the public welfare requiring it.